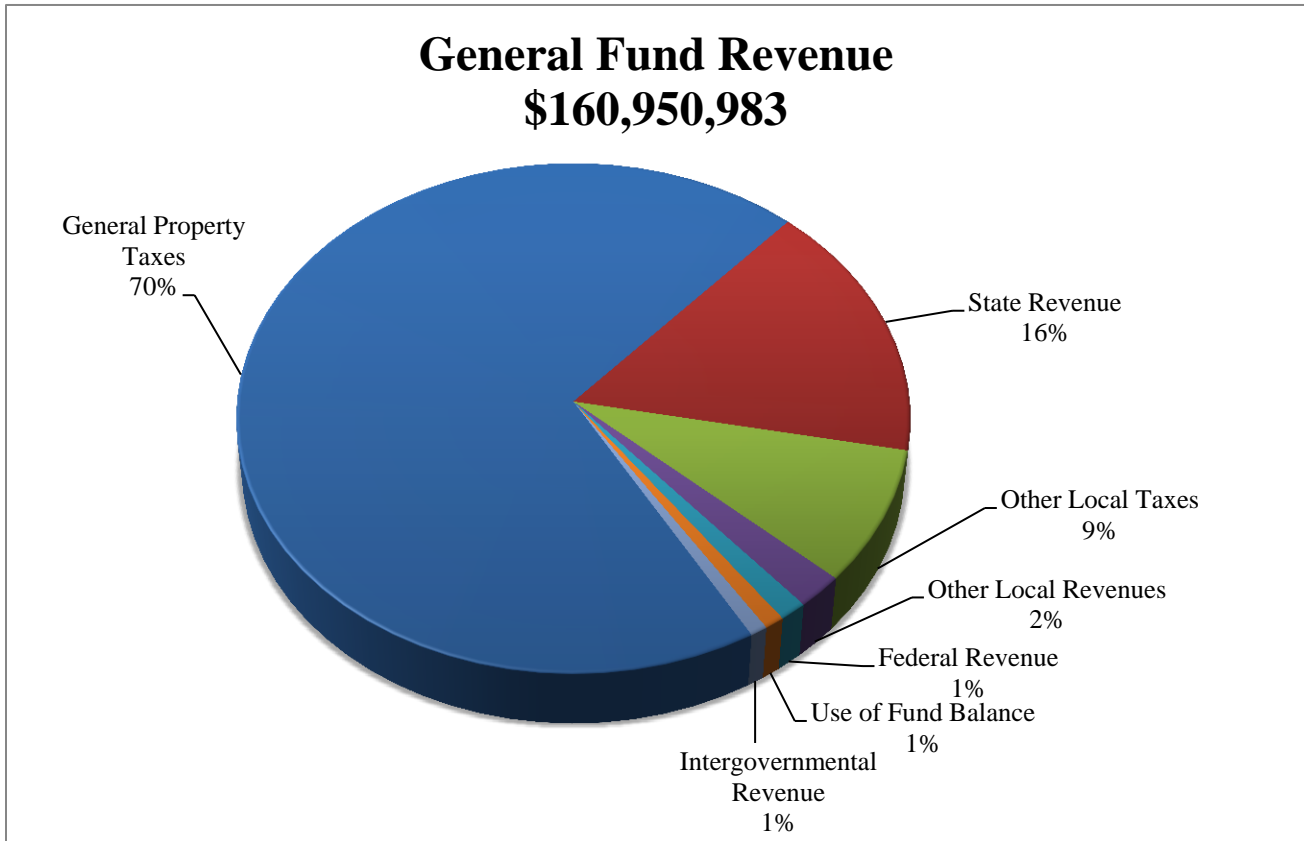


General Fund Revenue Summary

The FY 2014 adopted General Fund budget includes \$160,950,983 in current year revenue, an increase of \$4,156,940 (2.7%) from the FY 2013 adopted budget. The adopted budget incorporates \$1,459,328 in anticipated fund balance. The following section provides an overview of General Fund revenue by source category including local revenue, state revenue, federal revenue, and intergovernmental revenue.



Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Local Revenue					
General Property Taxes	\$107,302,090	\$108,603,792	\$109,165,337	\$112,683,554	\$3,518,217
Other Local Taxes	12,445,398	12,685,046	13,110,000	13,745,000	635,000
Permits, Fees & Licenses	889,367	900,061	1,335,000	926,000	(409,000)
Fines and Forfeitures	470,322	447,742	768,732	609,000	(159,732)
Use of Money & Property	535,161	408,600	463,421	358,635	(104,786)
Charges for Services	885,938	930,703	1,017,331	1,016,631	(700)
Miscellaneous/Recovered Costs	408,740	665,303	545,372	527,746	(17,626)
Subtotal, Local Revenue:	\$122,937,016	\$124,641,247	\$126,405,193	\$129,866,566	\$3,461,373
State Revenue:	\$25,675,673	\$25,472,424	\$25,870,209	\$26,341,698	\$471,489
Federal Revenue:	2,937,173	2,778,410	2,180,008	2,006,363	(173,645)
Subtotal, State & Federal:	\$28,612,846	\$28,250,834	\$28,050,217	\$28,348,061	\$297,844
Intergovernmental Revenue:	\$905,525	\$931,450	\$1,103,830	\$1,277,028	\$173,198
Use of Fund Balance:	\$499,805	\$1,219,022	\$1,234,803	\$1,459,328	\$224,525
General Fund Total:	\$152,955,192	\$155,042,553	\$156,794,043	\$160,950,983	\$4,156,940

General Fund Revenue Summary

Property Tax Rates

Fauquier County's tax year runs concurrent with the calendar year. Property tax rates are adopted for the current year during the future year's budget process. Property tax rates are levied per \$100 of assessed value. Real Property is assessed on a quadrennial basis and personal property tax is assessed on an annual basis. The last countywide reassessment was implemented as part of the FY 2011 budget, effective January 1, 2010, with an average residential assessment value of \$313,200.

While the proposed budget included a 4.8¢ increase in the overall real estate tax rate, the increase to the overall real estate tax rate for Tax Year 2013 was limited to 1.0¢ or \$0.98 per \$100 of assessed value. The average homeowner's real estate tax bill will increase approximately \$31 per year to \$3,069 based on the average residential assessment. The adopted budget maintains all other tax rates at their current level for Tax Year 2013.

Tax Year 2011-13 Property Tax Rates			
Description	Tax Year 2011	Tax Year 2012	Tax Year 2013
Real Estate – General ¹	\$0.919	\$0.919	\$0.929
Real Estate – Fire & Rescue ¹	\$0.045	\$0.045	\$0.045
Real Estate – Conservation Easement District	\$0.006	\$0.006	\$0.006
Bethel Academy Street Improvement District Levy ²	\$522.08	\$522.08	\$522.08
Marshall Electric Light and Business Improvement District Levy	\$0.005	\$0.005	\$0.005
Personal Property – General	\$4.650	\$4.650	\$4.650
Personal Property – Fire & Rescue	\$0.250	\$0.250	\$0.250
Business Furniture, Fixtures, & Equipment	\$2.300	\$2.300	\$2.300
Motor Homes & Campers	\$1.500	\$1.500	\$1.500
Motor Vehicle Carriers (30+ Passengers)	\$1.000	\$1.000	\$1.000
Mobile Homes	\$0.970	\$0.970	\$0.980
Machinery & Tools	\$2.300	\$2.300	\$2.300
Aircraft	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.050	\$0.050	\$0.050

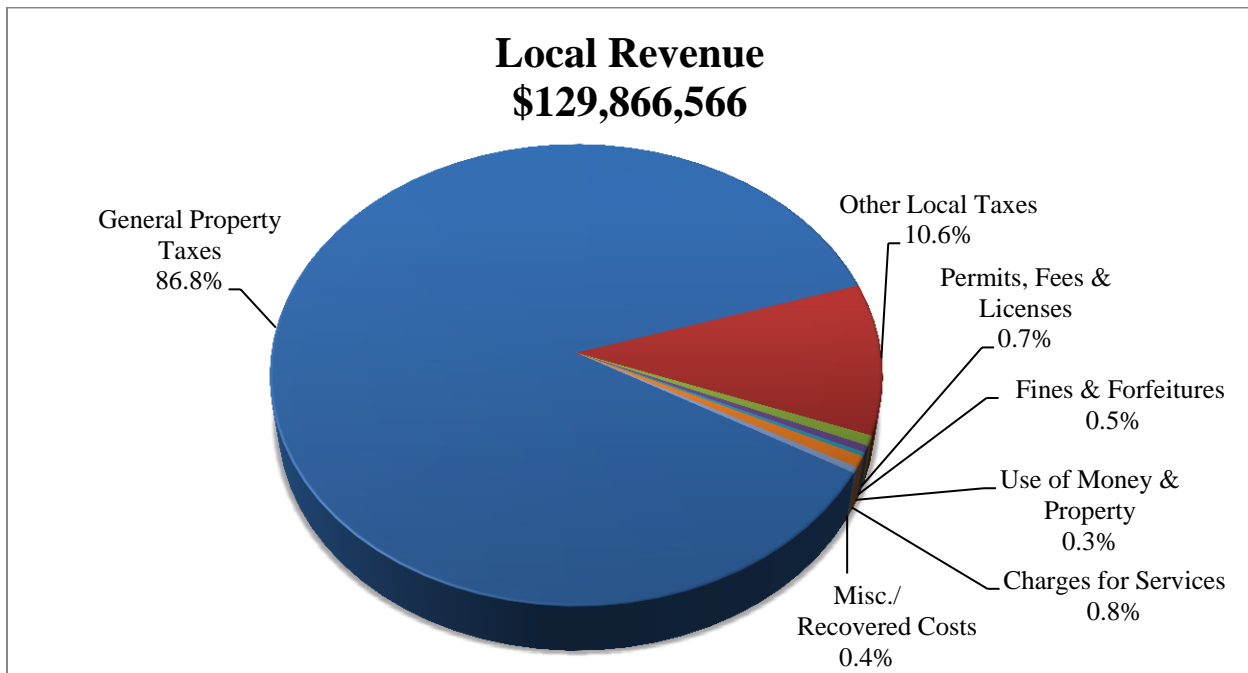
¹While the County Administrator's proposed budget recommended combining all career and volunteer fire and rescue services within the fire and rescue levy for a consolidated presentation of costs and programs, a consensus was not reached during the budget process to approve the change in the adopted budget or tax rate structure.

²The Bethel Academy levy consists of a special assessment on lots located within the special tax district.

General Fund Revenue Summary

Local Revenue

The FY 2014 adopted budget includes \$129,866,566 in local revenue, or 81% of all General Fund revenue, an increase of \$3,461,373 from the FY 2013 adopted budget. Local revenue includes general property taxes; other local taxes; permits, fines, and licenses; fines and forfeitures; use of money and property; charges for services; and miscellaneous revenues and recovered costs.



General Property Taxes

The FY 2014 adopted budget includes \$112,683,554 in property tax revenue, an increase of \$3,518,217 from the FY 2013 budget. Increased general real estate tax revenue reflects the 1.0¢ increase in the tax rate as well as observed growth in the County's taxable base. Increased public service real estate and personal property tax revenue reflects observed and anticipated moderate growth in the County's taxable base.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Real Estate	\$84,320,038	\$84,969,034	\$85,066,701	\$87,195,094	\$2,128,393
Public Service	6,090,350	6,261,406	6,280,176	6,570,000	289,824
Personal Property	13,844,494	14,563,588	14,800,000	15,900,000	1,100,000
Rollback Taxes	67,858	70,294	50,000	50,000	0
Bethel Academy	58,481	57,950	58,460	58,460	0
Delinquent Real Property	1,199,470	1,244,729	1,100,000	1,100,000	0
Delinquent Public Service	42,857	2	60,000	60,000	0
Delinquent Personal Property	481,228	242,393	480,000	480,000	0
Penalties	786,259	796,724	855,000	855,000	0
Interest	411,055	397,672	415,000	415,000	0
Total:	\$107,302,090	\$108,603,792	\$109,165,337	\$112,683,554	\$3,518,217

General Fund Revenue Summary

Other Local Taxes

The FY 2014 adopted budget includes \$13,745,000 in the other local taxes category. Increased sales tax revenue reflects observed and anticipated growth in collections.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Sales Tax (Local)	\$6,298,377	\$6,637,371	\$6,800,000	\$7,400,000	\$600,000
Utility Tax	1,422,115	1,379,842	1,400,000	1,400,000	0
Utility Consumption Tax	195,022	177,594	190,000	190,000	0
BPOL Tax	1,433,739	1,185,466	1,305,000	1,305,000	0
Auto Decals	1,772,082	1,773,850	1,750,000	1,750,000	0
Bank Stock Tax	90,690	112,231	100,000	100,000	0
Recording Tax & Fees (Deeds)	1,120,577	1,203,949	1,450,000	1,480,000	30,000
Recording Tax & Fees (Wills)	25,891	115,668	25,000	30,000	5,000
Transient Occupancy Tax	86,905	99,075	90,000	90,000	0
Total:	\$12,445,398	\$12,685,046	\$13,110,000	\$13,745,000	\$635,000

Permits, Fees & Licenses

The FY 2014 adopted budget includes \$926,000 in permits, license and fees. Decreased Community Development fee revenue has been adjusted to reflect recent land development activity projections. Land use fee revenue reflects the elimination of the FY 2013 sexennial land use revalidation fees.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Dog Tags	\$23,625	\$31,801	\$40,000	\$40,000	\$0
Land Use Fees	9,141	9,338	217,000	10,000	(207,000)
Transfer Fees	1,795	1,951	2,000	2,000	0
Concealed Weapon Permits	5,097	6,299	2,000	2,000	0
Police Background Checks	2,136	11,592	2,000	2,000	0
Primary Election Fees	11,859	(10,423)	0	0	0
Animal/Pet Shop Dealer Permits	150	50	0	0	0
Community Development Fees	835,564	849,453	1,072,000	870,000	(202,000)
Total:	\$889,367	\$900,061	\$1,335,000	\$926,000	(\$409,000)

General Fund Revenue Summary

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. Decreased local fines, court judgment proceeds, and zoning violation fines revenue are in line with current and prior years' collections.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Local Fines	\$458,122	\$435,357	\$757,232	\$600,000	(\$157,232)
Court Judgment Proceeds	851	1,540	1,000	0	(1,000)
Zoning Violation Fines	3,600	4,727	4,500	3,000	(1,500)
Sheriff/Seizure Forfeitures	345	0	0	0	0
Interest on Local Fines	7,404	6,118	6,000	6,000	0
Total:	\$470,322	\$447,742	\$768,732	\$609,000	(\$159,732)

Use of Money and Property

Use of money and property consists mainly of interest income received for the County's cash balances. Interest income is anticipated to continue to decline due to market conditions. Decreased revenue from the sale of equipment and vehicles reflects the elimination of the Surplus Center due to a decline in sales. This revision is matched by an elimination of program expenditures in the department budget. Rental revenue for the Armory is based on current and prior year's activity. Rental revenue for the Hospital Hill property is based on the department's allowable rate of reimbursement from the State.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Interest Income - General Fund	\$232,811	\$190,094	\$250,000	\$150,000	(\$100,000)
Sale of Equipment/Vehicles	37,400	11,666	10,600	0	(10,600)
Rental of County Property	43,513	43,101	43,235	44,110	875
Rental Health Department	25,700	25,700	25,700	25,700	0
Rental of Armory	23,990	19,375	24,000	12,000	(12,000)
Rental Hospital Hill Property	171,747	118,664	109,886	126,825	16,939
Total:	\$535,161	\$408,600	\$463,421	\$358,635	(\$104,786)

General Fund Revenue Summary

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. Adjustments to several categories align projections with prior and current years' collections.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Excess Fees	\$71,666	\$79,139	\$100,000	\$90,000	(\$10,000)
Remote Access Clerk Fee	15,436	5,122	20,000	20,000	0
Sheriff Fees	3,742	3,742	3,742	3,742	0
Law Library Fees	14,956	13,105	16,000	16,000	0
Local Cost	10,095	15,697	7,000	18,000	11,000
Detention Fee	5,088	2,875	4,500	4,500	0
Inmate Processing Fee	11,320	11,154	7,000	7,000	0
Commonwealth's Atty. Fees	2,849	5,591	2,700	3,000	300
County Attorney Fees	20,461	6,621	21,000	8,000	(13,000)
Corr. & Detention Charges	51,120	40,724	42,000	53,000	11,000
Street Signs	3,643	1,821	1,200	1,200	0
Fingerprinting Fees	11,631	10,455	9,000	9,000	0
Inmate DNA	986	748	500	500	0
Courtroom Security	184,852	177,786	200,000	200,000	0
Parks & Recreation	394,634	476,250	497,589	497,589	0
Library Fees	72,345	73,447	75,000	75,000	0
Sales of Tax Maps	0	0	100	100	0
Sales of GIS Maps	11,114	6,426	10,000	10,000	0
Total:	\$885,938	\$930,703	\$1,017,331	\$1,016,631	(\$700)

General Fund Revenue Summary

Miscellaneous Revenue & Recovered Costs

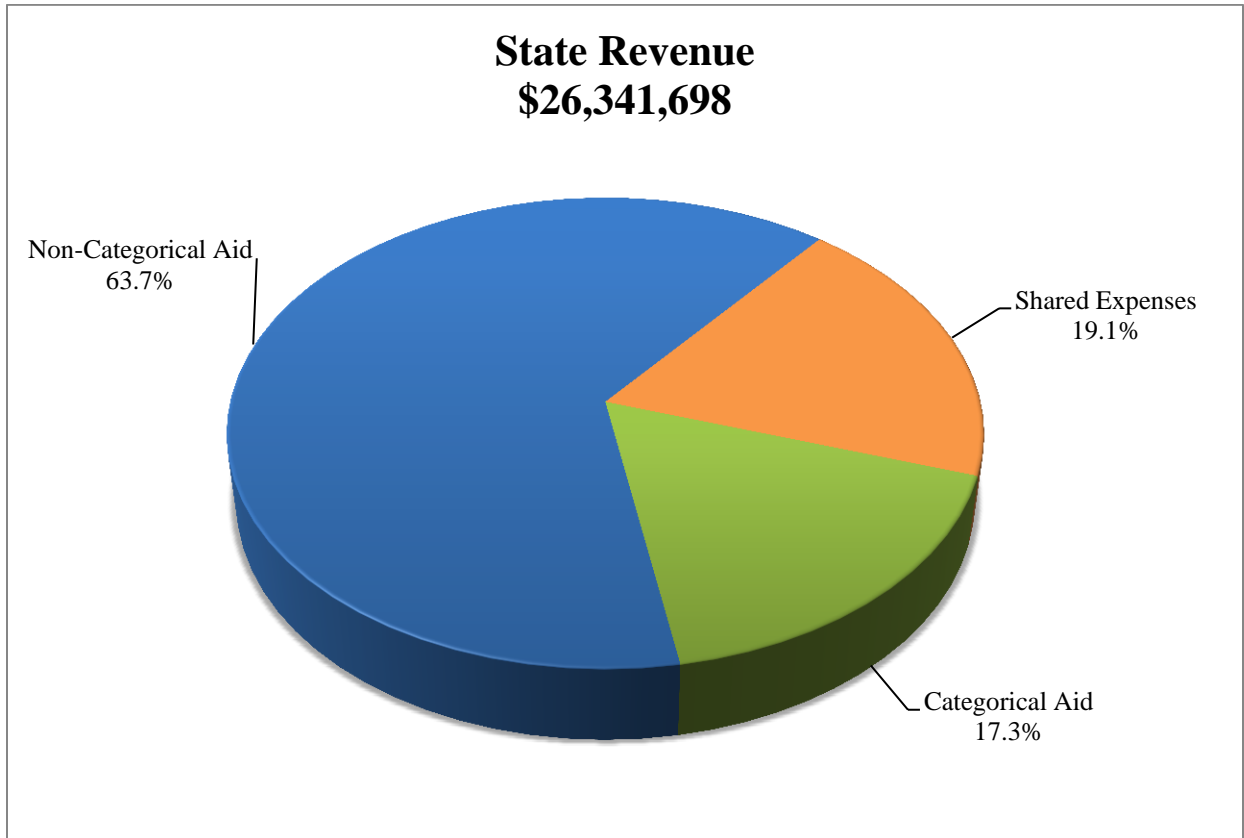
Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County. Town election reimbursements are collected by the County Registrar related to the general elections, in even numbered years, for the incorporated towns within the County. Decreased revenue from Commonwealth Attorney's collection fees reflects current and prior years' collections. Increased revenue from administrative fees for debt set-off and home incarceration fees reflects current and prior years' collections.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Miscellaneous Donations	\$2,104	\$2,092	\$3,500	\$2,000	(\$1,500)
Admin Fees - Debt Set-Off	23,300	70,786	28,750	70,000	41,250
Lien Fees - Treasurer	28,838	41,154	34,020	41,100	7,080
Lien Fees - County Attorney	3,145	2,945	4,000	2,000	(2,000)
Commonwealth's Attorney Collection Fees	0	107,383	201,000	117,000	(84,000)
HR Background Checks	27,534	23,344	40,000	40,000	0
Wellness Dollars	20,116	15,000	15,000	15,000	0
HR Miscellaneous Revenue	21,378	21,316	22,680	22,680	0
Town Election Reimbursement	0	13,424	0	13,424	13,424
Town Code Red Emergency System Reimb	0	5,000	5,000	5,000	0
Insurance Recoveries	28,536	47,209	0	0	0
Miscellaneous Revenue	25,836	65,653	40,060	38,180	(1,880)
Canteen Medical Reimb.	5,694	4,559	6,500	6,500	0
Process and Service Fees	1,852	1,683	0	0	0
Home Incarceration Fees	19,287	17,193	12,000	22,000	10,000
Jail Boarding - Other Governments	40	0	500	500	0
Other Government Charges	10,500	10,500	10,500	10,500	0
Work Release	62,361	64,128	65,000	65,000	0
CSA Refunds	46,566	70,416	10,000	10,000	0
Warrenton Comm Ctr Recovered Costs	18,351	17,490	19,000	19,000	0
Radio Reimb - Culpeper/Rappahannock	18,629	26,847	25,862	25,862	0
Miscellaneous Recoveries	44,673	37,181	2,000	2,000	0
Total:	\$408,740	\$665,303	\$545,372	\$527,746	(\$17,626)

General Fund Revenue Summary

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses, and categorical aid. The FY 2014 adopted budget includes \$26,341,698 in state revenue, or 16.4% of total General Fund revenue.



Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas. The FY 2014 adopted budget for the communications tax is increased based on current and prior years' collections.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Rolling Stock Tax	\$78,426	\$85,087	\$85,000	\$85,000	\$0
Mobile Home Titling Tax	13,519	17,773	18,000	18,000	\$0
Rental Car Tax	2,280	3,734	5,000	5,000	\$0
Personal Property Tax Relief	13,657,421	13,657,516	13,659,496	13,659,496	\$0
Communication Tax	3,016,022	2,954,728	2,900,000	3,000,000	\$100,000
Total:	\$16,767,668	\$16,718,838	\$16,667,496	\$16,767,496	\$100,000

General Fund Revenue Summary

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies. The FY 2014 adopted budget incorporates increases in State Compensation Board funding for salary adjustments included in the State's FY 2014 budget amendments.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Commonwealth Attorney	\$445,688	\$446,801	\$451,337	\$471,536	\$20,199
Sheriff	3,383,819	3,352,042	3,382,402	3,463,723	\$81,321
Commissioner of the Revenue	171,501	169,783	169,461	176,444	\$6,983
Treasurer	151,511	147,412	148,082	148,699	\$617
Registrar	45,912	72,168	48,452	62,244	\$13,792
Clerk of the Court	447,801	449,649	462,250	481,584	\$19,334
Adult Confinement – Detention	213,798	217,632	225,000	225,000	\$0
Total:	\$4,860,030	\$4,855,487	\$4,886,984	\$5,029,230	\$142,246

Categorical Aid

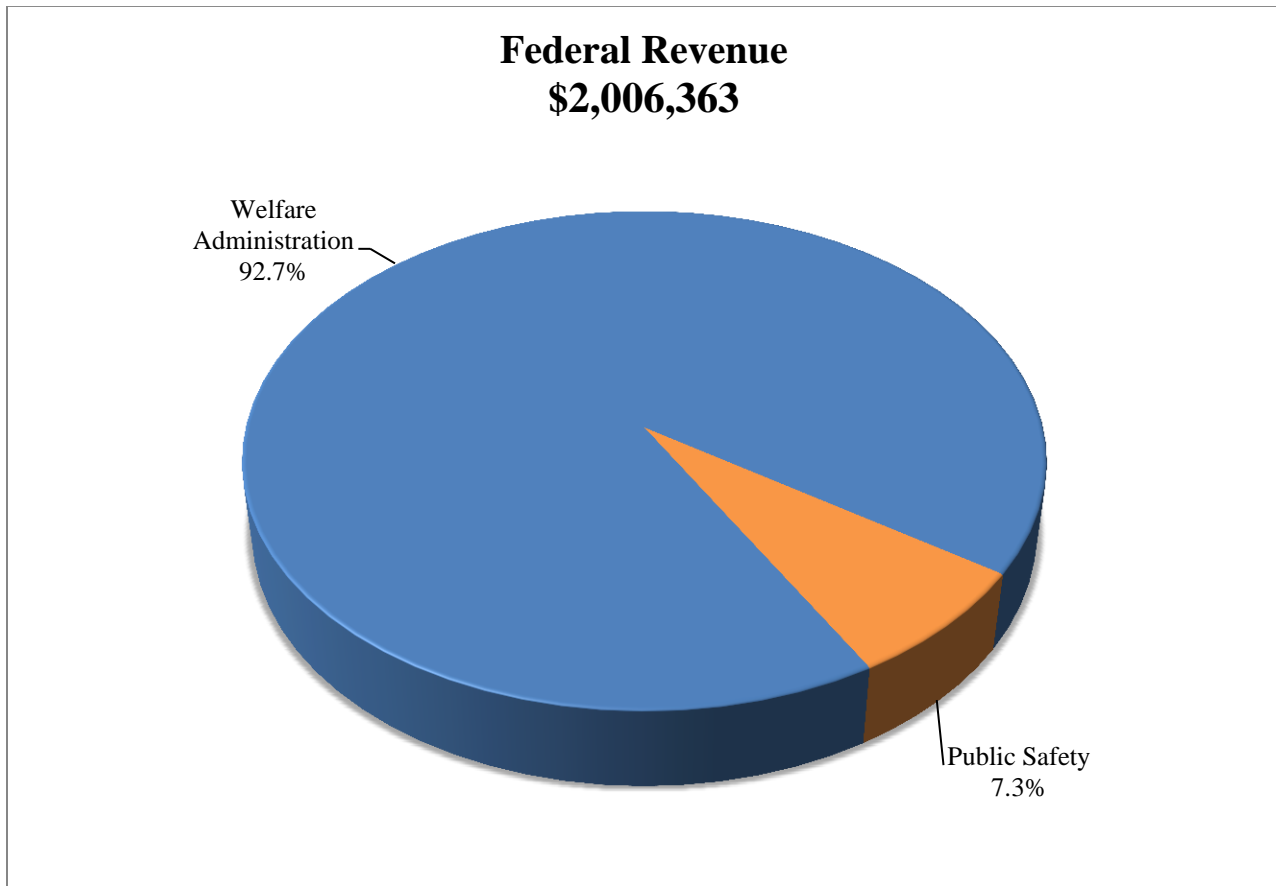
Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services and the Comprehensive Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County's library system, reimbursements for circuit court juries, and funding for criminal system diversion programs. The FY 2014 adopted budget includes \$350,000 in additional revenue based on the phasing out of the reduction in aid to localities in the State's adopted budget amendments. E-911 wireless program revenue reflects a base adjustment by the State. Social Services and CSA revenues are adjusted based on the adopted program expenses in the FY 2014 Adopted Budget.

Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Social Services	\$1,207,095	\$1,210,644	\$1,240,613	\$1,277,256	\$36,643
Comprehensive Services Act	1,823,924	1,786,064	2,080,697	1,913,225	(\$167,472)
Welfare to Work	34,234	27,824	0	0	\$0
Bright Stars Initiative	54,000	54,000	54,000	54,000	\$0
Recordation Tax	403,006	366,235	450,000	450,000	\$0
Jury Duty Reimbursement	31,680	19,576	30,000	30,000	\$0
Adult Court Services – Pretrial	239,514	239,514	240,602	240,602	\$0
Community Corrections	254,328	254,328	253,240	253,240	\$0
Prisoner Transportation	3,854	14,358	15,000	15,000	\$0
Juv. Community Crime Control	36,606	36,836	36,836	36,836	\$0
E-911 Wireless Program	141,747	127,648	100,000	108,272	\$8,272
Armory	8,541	8,652	8,500	8,500	\$0
Library Aid	153,621	151,241	151,241	151,041	(\$200)
Commissioner of the Arts	5,000	5,000	5,000	5,000	\$0
State Revenue Reduction	(405,496)	(419,955)	(350,000)	0	\$350,000
Miscellaneous	56,321	16,134	0	2,000	\$2,000
Total:	\$4,047,975	\$3,898,099	\$4,315,729	\$4,544,972	\$229,243

General Fund Revenue Summary

Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various grant awards. The FY 2014 adopted budget includes a decrease in federal funding for Public Safety based on the completion of the SAFER grant that supported career fire and rescue staffing.

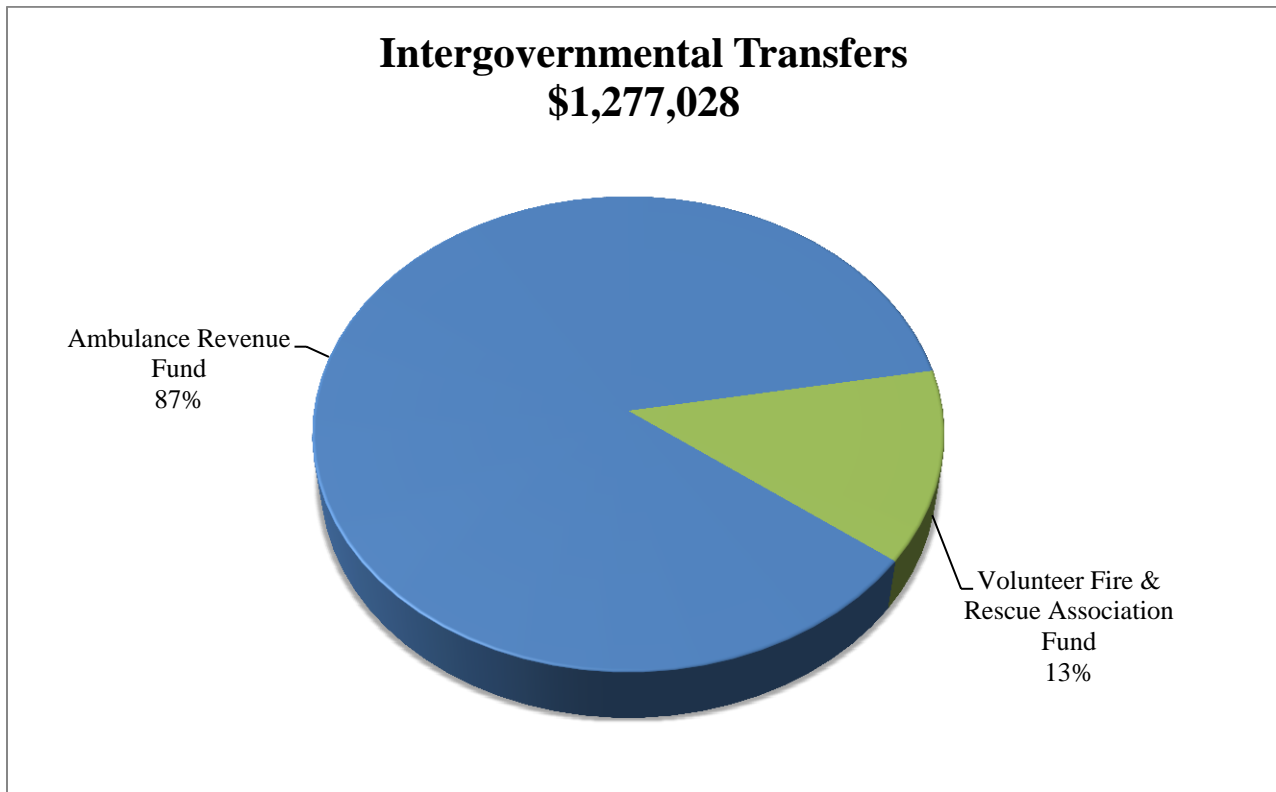


Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Welfare Administration	\$2,625,311	\$2,243,220	\$1,795,709	\$1,859,308	\$63,599
Public Safety	266,755	482,128	384,299	147,055	(237,244)
Agricultural Development	19,127	10,201	0	0	0
Community Development	23,500	34,000	0	0	0
Miscellaneous	0	6,330	0	0	0
Payments in Lieu of Taxes	2,480	2,531	0	0	0
Total:	\$2,937,173	\$2,778,410	\$2,180,008	\$2,006,363	(\$173,645)

General Fund Revenue Summary

Intra-Governmental Transfers

The adopted budget includes a number of transfers from County special revenue funds to support government operations. The FY 2014 adopted budget includes a transfer from the Volunteer Fire and Rescue Association (VFRA) Fund to support career staff operations and management. The increase in the transfer from the VFRA Fund reflects increased benefit costs for support positions. The transfer from the Ambulance Revenue Fund supports career emergency services staffing including three 24-hour emergency services units. The Ambulance Revenue Fund transfer includes an increase for benefits costs and the phase-out of SAFER grant funding for one 24-hour emergency services unit.



Description	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2013-14 Change
Parks and Rec Trust Fund	\$0	\$3,080	\$0	\$0	\$0
Proffer Fund	30,299	15,673	0	0	0
Volunteer Fire & Rescue Association Fund	151,983	152,011	155,201	166,619	11,418
Ambulance Revenue Fund	692,944	760,686	948,629	1,110,409	161,780
Vint Hill Transportation Fund	30,299	0	0	0	0
Total:	\$905,525	\$931,450	\$1,103,830	\$1,277,028	\$173,198

